

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

MARIO R. LOZANO,

Plaintiff,

v.

VINCENT YANCEY,

Defendant.

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) **Civil Action No.**
) **14-14047-FDS**
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ORDER OF DISMISSAL

SAYLOR, J.

On October 30, 2014, plaintiff Mario R. Lozano, acting *pro se*, filed a complaint against defendant Vincent Yancey in this Court. The complaint alleges that Lozano hired Yancey to prepare his tax returns, and that Yancey then intentionally made false statements on Lozano's federal return. It alleges two counts: one for "intentional falsification of federal tax return" and another for breach of contract.

Based on a review of the complaint, the Court determined that it did not appear to have subject-matter jurisdiction over the action.¹ For that reason, and because Lozano was proceeding *pro se*, the Court directed him—during a conference held on March 26, 2015—to show cause in

¹ In alleging subject-matter jurisdiction, the complaint states that the amount in controversy "exceeds "[s]eventy-[f]ive [t]housand [d]ollars" and that the action "involves issues of federal law and federal tax." (Compl. at 1). It thus appears to allege both "federal-question" jurisdiction under 28 U.S.C. § 1331 and diversity jurisdiction under 28 U.S.C. § 1332. However, none of the claims in the complaint appears to arise "under the Constitution, laws, or treaties of the United States," 28 U.S.C. § 1331, and the complaint states that both plaintiff and defendant are citizens of Massachusetts. *See* 28 U.S.C. § 1332 ("The district courts shall have original jurisdiction of all civil actions where the matter in controversy . . . is between . . . citizens of different States."). Accordingly, the complaint does not properly allege subject-matter jurisdiction on either diversity or federal-question grounds.

writing by April 16, 2015, why the matter should not be dismissed for lack of subject-matter jurisdiction. Lozano has not made such a filing.

Accordingly, this matter is DISMISSED for lack of subject-matter jurisdiction.

So Ordered.

/s/ F. Dennis Saylor
F. Dennis Saylor IV
United States District Judge

Dated: April 17, 2015